

**Registered Number 04101569**

**THE CENTRE FOR CHILD MENTAL HEALTH LIMITED**

**Abbreviated Accounts**

**31 August 2014**

## Abbreviated Balance Sheet as at 31 August 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
<b>Fixed assets</b>			
Intangible assets	2	92,400	105,600
Tangible assets	3	47,308	54,322
		<u>139,708</u>	<u>159,922</u>
<b>Current assets</b>			
Stocks		21,749	16,382
Debtors		88,253	231,457
Cash at bank and in hand		137,388	300
		<u>247,390</u>	<u>248,139</u>
<b>Creditors: amounts falling due within one year</b>		(445,157)	(436,202)
<b>Net current assets (liabilities)</b>		<u>(197,767)</u>	<u>(188,063)</u>
<b>Total assets less current liabilities</b>		<u>(58,059)</u>	<u>(28,141)</u>
<b>Total net assets (liabilities)</b>		<u>(58,059)</u>	<u>(28,141)</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		(58,159)	(28,241)
<b>Shareholders' funds</b>		<u>(58,059)</u>	<u>(28,141)</u>

- For the year ending 31 August 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 20 March 2015

And signed on their behalf by:

**H M Sunderland, Director**

**Notes to the Abbreviated Accounts for the period ended 31 August 2014****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents net invoiced sales of goods and services, excluding value added tax. Where a service is incomplete at the year end, turnover represents the sales value of services provided based on an appropriate proportion of time spent. Any partially completed services that are un-billed at year end are recorded in accrued income within trade debtors.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment 15% reducing balance basis

**Intangible assets amortisation policy**

Goodwill representing the excess of the purchase price over the fair value of the net assets of undertakings acquired is capitalised in the balance sheet and is amortised by equal annual instalments over the expected useful economic life of 10 years.

**Valuation information and policy**

Stock is valued at the lower of cost and net realisable value.

**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 September 2013	132,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2014	<u>132,000</u>
<b>Amortisation</b>	
At 1 September 2013	26,400
Charge for the year	13,200
On disposals	-
At 31 August 2014	<u>39,600</u>
<b>Net book values</b>	
	92,400

At 31 August 2014	
At 31 August 2013	<u>105,600</u>

### 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 September 2013	98,713
Additions	1,178
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2014	<u>99,891</u>
<b>Depreciation</b>	
At 1 September 2013	44,391
Charge for the year	8,192
On disposals	-
At 31 August 2014	<u>52,583</u>
<b>Net book values</b>	
At 31 August 2014	<u>47,308</u>
At 31 August 2013	<u>54,322</u>

### 4 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
100 Ordinary shares of £1 each	100	100

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